



General Assembly

February Session, 2010

Raised Bill No. 172

LCO No. 888

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Referred to Committee on Select Committee on Aging

Introduced by:
(AGE)

AN ACT ESTABLISHING A PROPERTY TAX FREEZE FOR CERTAIN ELDERLY HOMEOWNERS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (NEW) (*Effective October 1, 2010, and applicable to assessment*
2 *years commencing on or after October 1, 2010*) (a) Any taxpayer who is (1)
3 the owner of real property, or (2) a tenant for life or for a term of years
4 and liable for property taxes under section 12-48 of the general
5 statutes, who meets the qualifications in this section, shall be entitled
6 to pay the property tax relief amount in lieu of the property taxes due
7 under chapter 203 of the general statutes for the first assessment year
8 and each subsequent assessment year that such taxpayer meets such
9 qualifications.

10 (b) To qualify for the tax relief provided in this section, a taxpayer
11 shall: (1) Be eighty-five years of age or older on December thirty-first of
12 the calendar year preceding the year in which a claim is filed, (2)
13 occupy such real property as the taxpayer's home, (3) have resided
14 within this state for at least one year before applying for tax relief
15 under this section, (4) have qualifying income, (5) have assets not in
16 excess of any asset limits a municipality may impose, and (6) apply for

17 tax relief.

18 (c) A taxpayer shall have qualifying income if the sum of the taxable
19 and nontaxable income of such taxpayer in the tax year ending
20 immediately preceding the date of application for property tax relief
21 under this section does not exceed the limits set forth in section 12-
22 170aa of the general statutes, as adjusted annually. For purposes of this
23 subsection, taxable and nontaxable income shall include the taxable
24 and nontaxable income of any spouse of such taxpayer unless such
25 spouse is a resident of a health care or nursing home facility in this
26 state and receives benefits under the Title XIX Medicaid program.

27 (d) (1) Subject to subdivision (2) of this subsection, the property tax
28 relief amount shall be the lower of: (A) The tax due with respect to
29 such taxpayer's residence for the assessment year commencing October
30 first of the calendar year immediately preceding the year in which the
31 initial application for tax relief is made, or (B) the tax due for any
32 subsequent assessment year.

33 (2) If the real property for which a taxpayer is entitled to pay the
34 property tax relief amount under this section is owned by such
35 taxpayer as tenant in common with any other person, the property tax
36 relief amount shall be multiplied by the fraction that represents such
37 taxpayer's fractional interest in the real property. Such other person
38 shall pay such other person's fractional share of the property tax due
39 for the residence under chapter 203 of the general statutes unless such
40 other person qualifies for tax relief under this section. For the purposes
41 of this section, a "mobile manufactured home", as defined in section
42 12-63a of the general statutes, shall be deemed to be real property.

43 (e) (1) Any taxpayer seeking tax relief under this section shall apply
44 for such tax relief not later than May fifteenth of the year in which
45 benefits are first claimed with the assessor of the municipality in which
46 the property is located in such form and manner as the assessor may
47 prescribe. Such taxpayer shall also submit any evidence of qualifying
48 income for the taxable year that the assessor may require, including,

49 but not limited to, a copy of the federal income tax return for such
50 taxpayer if such taxpayer is required to file a federal income tax return.

51 (2) After the first year a claim for such tax relief is filed and
52 approved, such taxpayer shall apply biennially thereafter to renew
53 such tax relief not later than May fifteenth with the assessor in such
54 form and manner as the assessor may prescribe.

55 (3) After receipt of such application or renewal application and any
56 evidence of qualifying income required by the assessor, such assessor
57 shall determine whether such taxpayer qualifies for the tax relief
58 provided in this section and shall notify the municipal tax collector
59 and such taxpayer of such assessor's determination.

60 (4) Any taxpayer who knowingly makes a false application for
61 property tax relief under this section shall be fined not more than five
62 hundred dollars. Any such taxpayer who fails to disclose all matters
63 relating to such taxpayer's qualifications for property tax relief under
64 this section or with intent to defraud makes a false statement shall
65 refund to the municipality all tax relief improperly taken.

66 (f) Any property tax relief granted to any taxpayer under this
67 section shall not disqualify such taxpayer with respect to any benefits
68 for which such taxpayer shall be eligible under the provisions of
69 sections 12-129b to 12-129d, inclusive, 12-129n and 12-170aa of the
70 general statutes and any such property tax relief provided under this
71 section shall be in addition to any such benefits for which such
72 taxpayer shall be eligible under said sections 12-129b to 12-129d,
73 inclusive, 12-129n and 12-170aa.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2010, and applicable to assessment years commencing on or after October 1, 2010</i>	New section

Statement of Purpose:

To provide a property tax freeze for residents eighty-five years of age and older.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]